1993 PROPERTY TAX LEGISLATION

The 1993 Legislature approved the following bills:

- --HB 1324 Property Tax Exemption. This bill gives a property tax exemption to organizations, like United Way, that distribute gifts, donations, or grants to at least five other nonprofit organizations.
- --HB 1480 Travel Trailers. This legislation makes permanently fixed travel trailers subject to property tax. Units will be considered as real property or as personal property if on leased land. This ruling affects approximately 1,700 permanently-sited travel trailers.
- --EHB 1481 Commercial Vessels. This measure requires the Department of Revenue to list, bill and collect taxes on certain commercial vessels. Collections have previously been done by the county treasurer.
- --HB 1530 Senior Citizen Exemption. This ruling allows individuals with property tax exemptions to rent their residence for the purpose of paying their nursing home or hospital costs while so confined.
- --ESHB 1562 Public Housing Levy. This bill, if authorized by the majority of voters, allows for a regular property tax levy up to fifty cents for up to ten years by cities, towns or counties for building or maintaining low income housing.
- --HB 2066 Special School Levies for M&O. This measure revises the maximum rate of special school levies for maintenance and operation purposes, allowing for a four percent increase over the 1993 rates, for collections only in 1994 and 1995, reduced by any levy reduction funds.
- -- HB 2073 Homes for the Aging. This legislation amends several eligibility requirements for nonprofit homes for the aging receiving exemption from property taxation, including deleting the two unit exemption for each unit of eligibility.
- --SSB 5134 Property Tax Exemption. This bill amends some restrictions on the use of public assembly halls and veteran's organizations properties while receiving a property tax exemption. On site fundraising is allowed by nonprofit organizations; income producing activities of other persons is allowed up to a maximum of three days per year.
- --SB 5638 Assessed Value Revisions and Growth Management. This ruling directs county assessors to consider the impact of governmental policies or practices, such as growth management, when determining the valuation of real property for tax purposes.
- --SB 5835 In-lieu Tax Exemption. This measure amends the requirements for exemption from both ad valorem tax and leasehold tax for public corporations formed primarily for low-income housing, convention centers, performing arts centers, public assembly halls, or public meeting places.